G. R. S. 58

Previous references

Jul 535-06 5510 1907

Jul 542-06

Jul 536-06

Later references

571-07 1-4

216-08 (1-4) & 3-4

Jul 48-21(12,13)

File No 413-06

Serial Nos. 1-4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 154

Part B for Dec^r 1907

SUBJECT

Municipal taxation of the Servants' Quarters attached to the Geological Survey buildings.

From the State Geologist No. 2224 dt 20/12. Solicits Govt's intervention himself & the Parish authorities & asks that the quarters seen & the encroachment from Lane under the Municipal Regns.

2 To do No 7228 dt 27-12-07 Calls for Carbon portrait regarding the Carpenter who occupies the quarters

3 From do. No. 3329 dt 19-6-07. Forwards the application

4 To BO; Pres^t, Municipal Council, Collector; Other Heads of Depts; Dep. Comr & Pres^t of Mandya } No. 5430-7^M dt 10/12

Observes that although buildings under Public Offices are not liable to taxation when they are occupied by officers on the establishment

G R S [illegible] 1906-07

GENERAL AND REVENUE SECRETARIAT

(Mb)

NOTES

File No 412-06

FILE HEADING

Municipal Taxation of the servants' Quarters attached to the Geological Office buildings

From

The State Geologist Mysore

No 2224 Dated 20 2 07 Received 22 2 1907

Diary No 722 | Enclos / | Spare Copies — | Serial No /

BRIEF ABSTRACT OF LETTER

Submits copies of correspondence between himself the Municipal President in the matter of taxing the quarters attached to his office building, and that those quarters seem to be exempted from the tax under the new Municipal Regulation.

NOTES AND ORDERS

Y

Under G O No H 1933-6 / 7 100-95 dated the 15th May 1903 all Govt buildings used as residential residences are liable to municipal taxes irrespective of any destruction what ever, and this order will under etc

Notes—first sheet

MGCPL—30 000—17-6

G.R.S. 12]
General and Revenue Secretariat

Rl File No. 413 of 1906

Serial No

X

2. 5221-30 / Rl (257-06) dated the 17th Dec 1906, remain in force till revised rules are issued, since it is not inconsistent with provisions (a) to section 59. Hence the levy of the tax on the said out-houses seems to be quite authorized.

IV

As regards paras 3 & 4 of the letter, the Chief Engineer may be consulted unofficially. Submitted for orders.

Rl 26/2

Rl 28-2-07

26/2 Forwarded to the Chief Engineer for favour of opinion report as to whether the building is now in charge of the Sr Engineer & if not, who is in charge of it & how the tax concerned is paid

Bonnerjee.

26/2/07 for Secy

Rl: 19 Rl 28/1-3-07

The "Lambourne House" assigned to the State Geologist for holding his office is in charge of the Department as all fixt & bldgs are & no tax, in my opinion,

Note—Contn sheet

(FB—10,000—1904-07)

1906 Serial No.

is leviable on the outhouses attached to the building for reasons addressed by the State Geologist in his letter dated 20th February last; (1) as they are used as Stores (2) As the Servants occupy them to guard the property and in the interest of Govt and not so much to live in the premises for their convenience or on payment of any rent. If it be decided by Govt that tax should be paid for the occupation of these outhouses, it should be paid by the Geological Dept; as the building is not intended to be used as private residence & no tax was ever paid by the Department for such occupation.

Bernard Wiggs
Captain R.E.,
Dy Chief Engineer
Bangalore
9-4-07

Turn over.

(GPB—16,000—1904-07)

7228 4

(S.R.S 12)
General and Revenue
Secretariat

hb File No. 413 of 1906

Serial No.

6 Submitted for orders.
Mad Smy 5th Ascertain from the State
Fl 4 Geologist whether the Carpenter
15 who occupied one of the out houses
is a permanent employé & if become
on the Office Establishment & if so, what is his
pay & Leave.

23
17/4/07

Draft submitted.

Mad Smy
20/4

Done 23
20/4/07

2 7 Letter No 7228 dated the 27th April 1907 to State Geologist.

Calling for information as to whether the Carpenter who occupies one of the outhouses is a permanent employee borne on the Office establishment and if so, what is his pay and services.

3 8 Letter No 3329 dated the 4th June 1907 from the State Geologist

Stating in reply that the Carpenter referred to is a permanent employee of the Office, that his pay is Rs 40/- a month and that he has been in service for 12 yrs

Note—Contd sheet

(G. R. S. 12]
General and Revenue Secretariat

Mb File No. 443 of 1906

Serial No.

9 Submitted the outhouses referred to are Govt. buildings and as such, the Municipal Council cannot enforce any taxes other than official sanitary Cess, if any, and water-rate without the express consent of the Govt. And the Govt. have ruled that all Govt. buildings used as private residences are liable to municipal taxes irrespective of any jurisdiction whatever. Hence, the exemption claimed cannot be granted.

10 As regards the question which Deputy should pay the taxes in such cases it has been ordered that the Hr. Deputy should make the payment as part of the Cost of Maintenance of such buildings (vide G. O. No. 17283-87 dated the 23rd June 1903) But this order does not apply to the present case in which the occupation is unauthorized.

Under the Special circumstances of the case however the building may be exempted from taxation under proviso 2 to Section 69 of the Municipal Regulation VII of 1906 and further occupation

Note—Contd. sheet

Serial No

prohibited, the Geological Department making its own arrangements to guard the property

Submitted for orders of the Government's trial Committee.

23
26/6/07

3302
29/6/07

Re

I don't see any "provision" of Sec 57 of the Municipalities Act of 1906" such as is referred to in the 1st Receipt above -

2 Under the orders contained in GO No 1933 of 5 May 1903 Municipal councils is payable on the hunting need as private ordinance in this case - The question whether it is payable by the vendors or by the Dept to whom sporting belong has to be decided by the Head of the Dept concerned -

3 If the GO of 5th (15?) May above cited has not been printed, it should be printed & communicated

Yes 4th July 07

Issue orders as above suggested

OB 11/7

(1) Draft order submitted.

(2) The orders of the 15th May 1903

Note—Contn. sheet

Serial No.

This is as there is orders on file Copy of outhouse Eye Infirmary

had been finished. An order will issue separately that the said orders of the 15th May 1906 will hold good under the new Regulation

(3) As to the doubt that should pay municipal taxes on Govt buildings used as hospitals residences, it was once decided on the suggestion of the Comptroller that the P.W.D. the pays it as part of the maintenance cost of such buildings (vide paras 10 supra) The draft submitted is however, in accordance with the Comptroller's order Mal 8mg Hence, the draft is revised 13/7 in accordance with the foregoing orders & rules.

[illegible]
6/7/07

Draft submitted 7 8/7

[illegible]
3/7

Draft approved [illegible]

2 Sent herewith (Mys)

It seems the Resignette be good enough to see whether this is correct - In the proviso (a) Sec 59 the tests for such buildings are only "public purpose" & "no profit" - The "residential" test does

36d
31-7-07

Note—Contn. sheet

G R S 12]
General and Revenue Secretariat

File No 413 of 1906

Serial No

~~Does not seem (Grammar really) to apply to buildings the property of Govt~~ Letter wrong

On referring to proviso (a) to sec 59 of the Municipal Regn 1906, I think that the test of exemption from taxation applicable to buildings, vehicles, animals or other property belonging to Govt is that they are used ~~for~~ solely for public purposes & not used or intended to be used for purposes of profit. Thus for instance I suppose that the horses of Sowars regts will be, (& are, I believe) exempt from tax but that transport carts & horses let out on hire as will be liable Govt buildings intended for private occupation on payment of rent would be liable to pay tax but not, say for instance Special reserve police quarters Public purposes & profit are the criteria & not residential & or ~~other~~ non residential use

The further portion of the proviso relating to "any building

NOTE—Contn sheet

Serial No

.. used as a place of public worship or used for charitable but not for residential purposes" applies, I think, to not necessarily to Govt buildings but also to private buildings belonging to private people & put to the uses referred to.

If this interpretation is correct no tax would seem to be payable in respect of the outhouses in the Geological office used for the residence of one of the employees, as a measure of protection & not as a source of profit.

Before deciding the question it seems desirable to obtain the Govt advocate's opinion in the matter

CBS
2/8/07

R No 2.3 9/3.8.07

Referred u-o to Govt advocate for favour of opinion

2/8/07 C Balasundaram

9/A.O 3 dated 5-8-07 IV 4 b 67

The Municipality claims some sort of house tax from the outhouses

NOTE—Contd sheet

Serial No

attached to the offices of the Stable Geologist, on one of which a Servant and on the other a Caretaker of the Government reside It is said that these persons were permitted to occupy them upon the express condition that they should at all times be responsible for them, that is to say that no other persons must come to be detained in watching the property by turns during nights and "no single person will be responsible for the lamps".

The question now is whether the buildings were liable to be taxed according to the law that prevailed during the period for which the tax is claimed?

I am of opinion that the buildings were liable to be taxed under section 64 and did not come within the exemption of section 65 of the Municipal Act of 1871 which ceased to be law on the 1st of January 1904

It is not necessary to decide whether the buildings are liable to be taxed for the period subsequent to 1st January 04.

Enclosed No 2 F

GPE—30/MC—2520

G.B.S. 12]
General and Revenue Secretariat

Nil File No. 413 of 1906

Serial No

No demand has as yet been made by the Municipality but to obviate the necessity of a further reference I express my opinion on the point that

The new Reg.n (7 of 07) lays down in proviso a to Section 59 that a Govt building is not liable to be taxed "used solely for public purposes and not used or intended to be used for purposes of profit" It can hardly be said that the buildings in question are used solely for public purposes, Kitty. the Govt draw no profit They are used more for the Convenience. the Servants than for public Service The cases of the officers and men whose Service may be required at moments notice at any time of day or night such as Resident Surgeons and Jailors, are quite different from those of the watchmen and guards who may have to give over charge of the Store-room with the Seals during interval, & the following man at regular intervals I am of opinion that unless it is absolutely neces-

sheet

G R S. 12j
General and Revenue Secretariat.

Ml File No 413 of 1906

Serial No.

for the [illegible] charge of his duties as a public servant that he should reside on the Govt. building, it cannot be said that it was used wholly for public purposes.

5 8 07

[illegible]
Govt Adv.

Submitted for Orders

Mudaliyar
FD

9/8/07

So far as the present claim of the municipality is concerned, the Govt advocate is of opinion that the Regns of 1871 apply & not the new municipal Regns. Under the Regns of 1871 I think the buildings now in question would be entitled to exemption under section 65. Section 65 says that "buildings ordinarily used as places of public worship and public Govt. Offices" are to "shall not be liable to any rate" This clause should, I think, be interpreted to exempt "buildings ordinarily used [illegible]

Note—Contn. sheet

G.P.B—50,000—23-10-03

Serial No.

from municipal taxation.

I do not think that ~~cant~~ a peon's residence in an outhouse of a Govt Office takes it out of the description — "building ordinarily used as public govt. Offices"

If this view is accepted the building will be exempt under the old regulation.

Again we cannot separate the outhouse from the main building as the main building with the outhouses & compound forms one property & should be assessed as a whole Because a peon lives in one of the outhouses is the whole property to be liable to taxation? even though the greater portion of the property is entitled to exemption.

CSB 22/8/07

3810 Secretariat 28/8

The draft in this file requires revision with reference to the Financial Secretary's note in the linked file.

If the view expressed in my note of 22nd inst is accepted no taxes will, I think, be payable for either the Scavenger's quarters in the Eye Infirmary or the Carpenter's quarters in the Jail Office. Drafts may be settled after this question is decided

CSB 28/8/07

NOTE—Cutting about.

G.P.S.—30.000—17-8-07

[illegible] 14]
[illegible]ral and Revenue
[illegible]retariat

ML File No 413 of 1906

Serial No

In the case of what the Govt Advocate has stated regarding the absolute ownership of these men residing on the premises it has to be observed that the Head of a Dept is entitled to allow any menials to live on the premises merely for the sake of the convenience of the menials without due reference to the interests of the public service —

All these Crooked Lane matters to think that municipal taxes in the cases in question are not payable, & that the "residential" qualification applies only to charitable buildings

As the subject is of some importance please place the file before the Dewan

Sd 31 Aug 07

Dewan) 31/8 Sd

4/9/07

Sd 10/11/1907

Please draft letter

Mss 12/11

Sd 11/11

Draft submitted which, if may be printed

Sd 16/11/07

13/4 Please see file

—Contn sheet

GPB—50 000—23 10 05

15

Serial No

Submit draft in proof & Secret as usual

Type as for press copy

22/11

6 Govt Progs: No 52630-20 dated the 18th December 1907

Observe that outhouses or portions of buildings used as Government Public offices are not liable to taxation when they are used for residential in the interests of Government service

GPB—50,000—2d 10

ml 413-06

MYSORE GEOLOGICAL DEPARTMENT.

DATED BANGALORE, 20th February 1907.

From

DR W F SMEETH MA, DSC, ARSM, &c,

State Geologist in Mysore

To

K S Chandrasekhara Iyer, Esquire, B A, B L,

Secretary to the Government of His Highness

the Maharaja of Mysore (Gen &Rev Depts

SIR,

I have the honour to forward herewith for the orders of Government copies of the marginally noted correspondence between the President of the Bangalore City Municipal Commission and myself on the subject of the levy of house tax on the out-houses attached to my office buildings, which are, under my orders and solely in the interests of Government, occupied as residences by the watchman and the carpenter of this Department

1465, dated 4th January 1907, from the President, Bangalore City Municipality

No.1708, dated 16th/17th January 1907, to the President

1707, dated 31st January 1907, from the President

2 The President justifies the levy of the tax under the old Bangalore City Municipal Regulation of 1871 and the marginally noted order of Government and the saving clause, Section 2(b) of the new Municipal Regulation of 1906 I have not before me a copy of the Municipal Regulation of the 1871, but the Proceedings of Government quoted by

1936-6/100-95, dated 15th 1903

President hardly appears to me to contemplate the levy of taxes upon portions of an office building occupied by servants to guard the property of Government and under the orders of the Head of the office

3 The men occupying the buildings now in question are not entitled to any Government buildings, nor are they permitted to reside there for their own convenience or on payment of any rent to Government for such residence I deem it essential that they should reside there to guard the stores at all times and be responsible for them If these people are sent out the only alternative left is to detail peons by turns to watch the property at nights and this I consider unsatisfactory as there will be no single person responsible for the things

4 All things considered, I am distinctly of opinion that the buildings in question fall under Proviso (a) to Section 59 of the Municipal Regulation VII of 1906, as the buildings are used solely for public purposes and not used for purposes of profit, nor meant for residential purposes, though used as such solely in the interests of public service

5 Should the Government differ from me in my views as above and direct that the taxes should be paid, I beg to be pointed out from what source the expenditure is to be met

6 In conclusion, I also beg to invite the attention of Government to the President's remark in his letter that the Executive Engineer does not recognise this as a public building in this course All repairs and additions are carried out

by the P.W.D out of the Executive Engineer's budget and I therefore fail to see why he should not recognise this as a P W building

I have the honour to be,

Sir,

Your most obedient servant,

State Geologist in Mysore

150

Enclosures

1

Letter No.1465, dated 4th January 1907, from the President, Municipal Commission, Bangalore City, to the State Geologist in Mysore.

I have the honour to annex in the margin a Memo of taxes due to this Municipality on Government buildings used as private residences by the Officers of your Department and to request that you will be so good as to favour me with an early remittance of the amount therein shown

2. The Executive Engineer, Bangalore Division, has stated that, the buildings under reference not being in his charge, the taxes due thereon may be demanded from you.

2.

Letter No.1708, dated 16th/17th January 1907, from the State Geologist in Mysore, to the President, Municipal Commission, Bangalore City

---

With reference to your letter No.1465, dated 4th January 1907, about the levy of certain Municipal taxes on the Government buildings used as private residences by certain men of the Department. I have the honour to request that you will be so good as to inform me under what authority the tax is demanded now, and why, if it is an authorized levy, it has been allowed to accumulate so long. The Mysore Municipal Regulation VII of 1906, under which, it is believed all taxes are levied by the Municipality, distinctly provides that "no tax imposed as aforesaid, other than a special sanitary cess or a water rat shall, without the express consent of Government, be leviable in respect of any building or part of any building or of any vehicle, animal or other property, belonging to Government and used solely for public purposes, and not used or intended to be used for purposes of profit". (Section 59 Proviso a). The

buildings

buildings in which the office of the Geological Department are located is a Government building used solely for public purposes and not used or intended to be used for purposes of profit The outhouses are occupied by a couple of servants under my orders in the interests of public service in as much as the outhouses are used as stores and godowns for Government property and need to be watched day and night, especially as they are detached from the main building. The buildings are not let out for the convenience of the men, nor is any rent levied on them as a source of profit to Government

2 I am unable to understand what the Executive Engineer of Bangalore means by saying that the building is not in his charge All repairs and additions are carried out by the D P W and I consider t is building as much in charge of that Department as any other Government building used as a Government office

---

3

Letter No.1707, dated 31st January 1907, from the President, Municipal Commission, Bangalore City, to Dr W F Smeeth, A.,D Sc , &c , State Geologist in Mysore

---

With reference to your letter No 1708, dated the 16th/17th January 1907, I have the honour to state that the buildings in question were taxed as per Section 64 of the Bangalore Municipal Regulations of 1871 and do not fall under the exemptions specified in Section 65 of the said Regulations the tax is justified under Government Proceedings No Fl 1933-6 T - 100-95, dated the 15th May 1903 (copy enclosed) The continuance of the levy is further justified under proviso ( ) to Section 2 of the Mysore Municipal Regulation, 1906 Fwe under proviso (a) to Section 59 quoted by yo , the tax

is

C

is justifiable, as Government have recognized the propeuty of the levy The matter was under correspondence with the Executive Engineer, Bangalore Division, to whom bills were sent for some years and at his instance, the demand is now sent to you.

Copies.

C.N

State Geologist in ysore

(I.S. 36)

Sale Sec

279

7

File No. 413-07

Serial No 2

Diary No of letter replied to 722 d

No. 9947 S. 27/4/07

General and Rev Secretariat

(Mb.)

Dated the 24 1907

To

W.F

Dr Sreedhr, M.A., D.Sc., A.R.S.M.

State Geologist in Mysore

Date of issue 27-4-07

Signed by [illegible]

Sir,

With reference to your letter No 2224 dated the 20th Feb: 1907 in regard to the municipal taxation of the out houses attached to your office buildings, which are occupied by the watchmen and Carpenters of the Deptt as residences I have the honour to request that you will be so good as to state whether the Carpenter, who occupies one of the out houses, is a permanent employee borne on the office

over

SUBJECT

establishment, and if so what is his pay and services

Thanks

28 2/4/07

Instead

5/4/07

List of enclosures,

Copied in L 23/

Examined by HS 93

21.6.07 21.6

M 413-06

SC3

9

[M G D 13]

MYSORE GEOLOGICAL DEPARTMENT.

DATED BANGALORE, 19th June 1907.

No 3329

D10558

From

D W F SMEETH, M A, D SC, A R S M, &c,
State Geologist in Mysore

To

The Secretary to the Government of His Highness
the Maharaja of Mysore,
General & Revenue Departments

Sir,

In reply to your letter No.9947/M1 (413-06)-2, dated 27th April 1907, I have the honour to inform you that the carpenter of this Department, who has been occupying one of the outhouses attached to the buildings of this office, is a permanent employee borne on the regular establishment of this office His pay is Rs 40/- per mensem and he has been in service in this Department for 12 years since 9th April 1895

I have the honour to be,
Sir,
Your most obedient servant,

State Geologist in Mysore

C.N.

G R.S 23]

File No GAS-86

Serial No.

Diary No of letter replied to 1655

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT

(Mis:)

Dated, the 13th November 1907

Date of issue

Signed by

READ—

Letter No 2226 dated the 20th February 1907 from the State Geologist in Mysore, submitting copies of correspondence between himself and the President of the Bangalore City Municipal Council in the matter of the levy of Municipal taxes on the outhouses attached to the Geological Office buildings, and which are [illegible] under his orders and solely in the interests

over

of

SUBJECT

GPB—10,000—10-4-06

of Government, occupied by the watchman and Carpenter of the depts., and stating that these quarters seem to be exempted from Municipal Rates under the New Municipal Regulations

2) Correspondence ending with letter no 3329 dated the 9th June 1903 from the Lands Officer

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Orders thereon

The Municipality claims ~~arrears of~~ rates from 1897-98 to date on houses and other lands, as being due for two out houses attached to the office of the State Geologist one of which is occupied by the other a Carpenter of the department respectively. It is stated in the said letter that these persons have been permitted to occupy them to guard the Government stores and all damages are to be responsible for them

outside authority of Sections 64 & 65 of the Municipal Regulations of 1871 & Govt order No 7C/1933-6 LZ 100-9 of 18th day 1903,

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT

F

(Continuation Sheet draft for m.)

for decision

Municipal Regn of 1871

Govt observe that under Sec 65 of the Regn

are exempt from taxation.

In the cases now under question the occupied buildings premises are outhouses forming a small portion of premises used prin as public Govt offices, and as such Govt are of opinion that such buildings cannot be treated as otherwise than as forming an integral portions of the main premises to which they are attached.

The main premises are exempt from taxation under Sec 65 of the Municipal Regn of 1871 this exemption must be held to apply to the outhouses also.

Municipal claim is however based on section 64 & 65 of the Municipal Regulations of 1871 and the Govt order no. 2-6-93-6 dated the 18th March 1893. The question is, whether the outhouses referred to are liable to the tax under the law that prevailed during the period for which the tax is claimed. The words buildings ordinarily used as public Govt offices describing in section 65 include buildings of the kind under reference. Govt have no doubt that they include all such buildings so as to exempt them from the tax. Otherwise it is conceivable that a peon's residence in an outhouse of a Govt office takes it out of the description "buildings ordinarily used as public Govt offices". The outhouses are exempt from the Municipal taxes.

outhouses are liable to the tax under the new Regulation of 1906 may also be considered in this connection to avoid the necessity of further correspondence. Under proviso (b) to section 59 of the Municipal Regulation of 1906 the test of exemption from taxation applicable to buildings, vehicles, animals or other property belonging to Govt is that they are used solely for public purposes and not used or intended to be used for purposes of profit, i.e. public purposes and profit are the criteria and not residential or non-residential use, which affords only a presumption that ~~the~~ buildings ~~are~~ used for residential purposes are not used for public purposes and ~~are~~ liable to taxation. ~~Where~~ ~~the~~ ~~buildings~~ ~~are~~ ~~used~~ ~~for~~ ~~residential~~ ~~purposes~~ ~~they~~ ~~are~~ ~~liable~~ ~~to~~ ~~taxation~~ ~~whether~~ ~~they~~ ~~are~~ ~~used~~ ~~by~~ ~~Govt~~ ~~officers~~ ~~or~~ ~~others~~. Hence, Municipal taxes in such cases are not payable under the New Regulation also.

Govt observe that the order of 15 May 1906 ~~was passed in error~~ related to buildings which though the property of Govt were used mainly as for residential purposes by certain officers of Govt either rent free in virtue of their office or on payment of rent to Govt. While holding that such buildings are liable to municipal taxation Govt consider that outhouses or portions of buildings used as public Govt offices are not liable to taxation when they are used for residential purposes in the interests of Govt service.

Pass L

EB 16/11/07 Secy MW 13/11 RJ O

(4

G R S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form*)

La

The Presidents Bangalore
" Mandl Council
" Stke Geologist Mysore
" Chief Engr
" Other Heads of Depts
Dy Comrs & Presidents
of Mundl Boards

Proceedings of the Government of H.H.the Maharaja of Mysore.

Read.-

Letter No.2224 dated the 20th February 1907 from the State Geologist in Mysore, submitting copies of correspondence between himself and the President of the Bangalore City Municipal Council in the matter of the levy of Municipal taxes on the out-houses attached to the Geological Office buildings, which are under his orders and solely in the interests of Government, occupied by the Watchman and Carpenter of the Department, and stating that those quarters seem to be exempted from Municipal tax under the new Municipal Regulation

2. Correspondence ending with letter No. 3329 dated the 19th June 1907 from the same officer.

-++++++++++--

Order thereon No. 5430-70 / mc 413-06-4 3 Jun-07

The Municipality claims, on the authority of Sections 64 & 65 of the Municipal Regulation of 1871 and Government Order No. Fl.1933-6/L.F.100-95 dated 15th May 1903, arrears of house-tax and other taxes for 9 years from 1897-98 ~~as being due for~~ on two out-houses attached to the office of the State Geologist

in one of which a servant, and in the other a Carpenter, of the Department resids. It is understood that these persons have been permitted to occupy them to guard the departmental stores at all times and to be responsible for their safety. The question for decision is, whether the out-houses referred to are liable to ~~the tax~~ taxation under the Municipal Regulation of 1871 that ~~prevailed~~ was in force during the period for which the tax is claimed. Government observe that under Section 65 of the Regulations "buildings ordinarily used as public Government offices" are exempt from taxation. In the cases now under question the occupied buildings are out-houses forming a small portion of premises used as public Government offices, and Government are of opinion that such buildings cannot be treated otherwise than as forming integral portions of the main premises to which they are attached. The main premises are exempt from taxation under Section 65 of the Municipal Regulation of 1871 and this exemption

must be held to apply to the out-houses also.

2. Under proviso (a) to Section 59 of the Municipal Regulation of 1906 the test of exemption from taxation applicable to buildings, vehicles, animals or other property belonging to Government is that they are used solely for public purposes and not used or intended to be used for purposes of profit. i.e., public purposes and profit are the criteria of liability to taxation and not residential/or non-residential use. The exemption therefore applies to the cases under reference where menials are permitted in public interests to reside in out-houses attached to public offices.

3. Government observe that the Order of 15th May 1903 related to buildings which though the property of Government were used mainly for residential/purposes by certain officers of Government either rent free in virtue of their office or on payment of rent to Government. While holding that such buildings are liable to Municipal taxation Govt.

consider that out-houses or portions of buildings used as public Government offices are not liable to taxation, when they are used for residential purposes in the interests of Government service

Print.

C&R
22/11/1

Offg Secretary to Government

To

The President, Bangalore City Municipal Council

" State Geologist in Mysore

" Chief Engineer in Mysore

" Other Heads of Departments

" Deputy Commrs and Presidents of Municipal Boards

cfn 22/11/07

Proof for appl
20
19
6/12/07

1907-08

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated December 1907

No.

Observing that out houses or portions of buildings used as public Government offices are not liable to taxation when they are used for residential purposes in the interests of Government service

Subd draft in proof as usual
Endorsing with the
5961/1/07
7175
6/12/07
Secy Decca
to
6/12

GPB—5 12 07—300

Issue
OK
6/12

and

Proceedings of the Government of His Highness the Maharaja of Mysro, Local Fund, Sanitary (Municipal), December 1907

READ—

Letter No 2224, dated the 20th February 1907 from the State Geologist in Mysore, submitting copies of correspondence between himself and the President of the Bangalore City Municipal Council in the matter of the levy of Municipal taxes on the out houses attached to the Geological Office buildings, which are under his orders and solely in the interests of Government, occupied by the watchman and carpenter of the Department and stating that those quarters seem to be exempted from Municipal tax under the new Municipal Regulation

2 Correspondence ending with letter No 3329 dated the 19th June 1907, from the same officer

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No DATED BANGALORE, DECEMBER 1907

ORDER THEREON —The Municipality claims, on the authority of Sections 64 and 65 of the Municipal Regulation of 1871 and Government Order No Fl 1933 6—L F 100 95, dated 15th May 1903 arrears of house and other taxes for nine years from 1897-98 on two out houses attached to the office of the State Geologist, in one of which a servant and in the other a carpenter of the Department reside It is understood that these persons have been permitted to occupy them to guard the Departmental stores at all times and to be responsible for their safety The question for decision is whether the out houses referred to are liable to taxation under the Municipal Regulation of 1871 that prevailed during the period for which the tax is claimed Government observe that under Section 65 of the Regulation "buildings ordinarily used as public Government offices are exempt from taxation In the cases now under question the occupied buildings are out houses forming a small portion of premises used as public Government offices, and Government are of opinion that such buildings cannot be treated otherwise than as forming integral portions of the main premises to which they are attached The main premises are exempt from taxation under Section 65 of the Municipal Regulation of 1871 and this exemption must be held to apply to the out houses also

2 Under proviso (*a*) to Section 59 of the Municipal Regulation of 1906, the test of exemption from taxation applicable to buildings, vehicles animals or other property belonging to Government is that they are used solely for public purposes and not used or intended to be used for purposes of profit *i e*, public purposes and profit are the criteria of liability to taxation and not residential or non residential use The exemption therefore applies to the cases under reference where menials are permitted in public interests to reside in out houses attached to public offices

3 Government observe that the order of 15th May 1903, related to buildings which, though the property of Government, were used mainly for residential purposes by certain officers of Government either rent free in virtue of their office or on payment of rent to Government While holding that such buildings are liable to Municipal taxation, Government consider that out-houses or portions of buildings used as public Government offices are not liable to taxation, when they are used for residential purposes in the interests of Government service

C S BALASUNDARM IYER,
Offg Secy to Govt Gen & Rev Depts

To—The President, Bangalore City Municipal Council
The State Geologist in Mysore
The Chief Engineer in Mysore
The Other Heads of Departments
The Deputy Commissioners and Presidents of Municipal Boards

End—6 v

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), 10th December 1907

READ—

1 Letter No 2224 dated the 20th February 1907, from the State Geologist in Mysore submitting copies of correspondence between himself and the President of the Bangalore City Municipal Council in the matter of the levy of Municipal taxes on the out houses attached to the Geological Office buildings which are under his orders and solely in the interests of Government, occupied by the watchman and carpenter of the Department and stating that those quarters seem to be exempted from Municipal tax under the new Municipal Regulation

2 Correspondence ending with letter No 3329 dated the 19th June 1907 from the same officer

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No 5430 70—M1 41 3 06 4, DATED BANGALORE 10th DECEMBER 1907

ORDER THEREON —The Municipality claims on the authority of Sections 64 and 65 of the Municipal Regulation of 1871 and Government Order No Fl 1933 6—L F 100 95, dated 15th May 1903, arrears of house tax and other taxes for nine years from 1897 98 on two out houses attached to the office of the State Geologist in one of which a servant and in the other a carpenter of the Department reside It is understood that these persons have been permitted to occupy them to guard the Departmental stores at all times and to be responsible for their safety The question for decision is whether the out houses referred to are liable to taxation under the Municipal Regulation of 1871 that was in force during the period for which the tax is claimed Government observe that, under Section 65 of the Regulations buildings ordinarily used as public Government offices are exempt from taxation In the cases now under question the occupied buildings are out houses forming a small portion of premises used as public Government offices and Government are of opinion that such buildings cannot be treated otherwise than as forming integral portions of the main premises to which they are attached The main premises are exempt from taxation under Section 65 of the Municipal Regulation of 1871 and this exemption must be held to apply to the out houses also

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C S BALASUNDARA IYER
Offg Secy to Govt Gen [illegible] Depts

To—The President Bangalore City Municipal Council
The State Geologist in Mysore
The Chief Engineer in Mysore
The Other Heads of Departments
The Deputy Commissioners and President of Municipal Boards

Exd —c v